

NAVAJO COUNTY ASSESSOR'S OFFICE



INFORMATION PACKET

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DIRECTORY

INDIVIDUAL UNITS WITHIN THE
NAVAJO COUNTY ASSESSOR'S OFFICE
CAN BE REACHED BY TELEPHONING
THE FOLLOWING NUMBERS:



Web Page: **www.navajocountyaz.gov**
E-mail: **assessor@navajocountyaz.gov**
Fax: (928) 524-4291

ADMINISTRATION	(928) 524-4086
Assessor	524-4095
Chief Deputy Assessor	524-4085
Customer Service	524-4086
Exemptions	524-4085
Address Changes	524-4086
Appraisers	524-4086
Commercial	524-4095
Residential	524-4086 or 524-4095
Land & Agricultural	524-4087 or 524-4095
Commercial Personal Property	524-4094
Manufactured Housing	524-4093 524-4264
Mobile Homes	
Affidavits of Affixture	
504's	
Title Transfer	524-4086
Drafting Department	524-4091 524-4096
Tax Bill Information	524-4172
Tax Bill Amount or Payment Information	524-4172
Questions of Valuation of Tax Bill	524-4095 or 524-4086
Recording Information	524-4190
Rural Addressing	524-4097

INTRODUCTION

This information has been prepared to assist property owners in understanding Arizona's property tax system. It is the responsibility of the Assessor to locate, identify, and appraise at current market value, locally assessable property subject to ad valorem taxes, and to process exemptions specified by law. **The assessor has no jurisdiction or responsibility for the area budgets, tax rates, or amounts of taxes paid.** These matters are handled by the various agencies performing the services supported by the property taxes such as the county governments, city governments, school districts, and other taxing districts.

The Assessor does not create the value. People establish the value by their decisions in the market place. The Assessor studies those decisions and transactions and appraises your property.

DESCRIPTIONS

FCV (full cash value)

The full cash value or market value of all real property in Arizona is the starting point for determining taxable values. Full cash value for property tax purposes means the value determined as prescribed by statute. If no statutory method is prescribed full cash value is synonymous with market value, which means the estimate of value that is derived annually by using standard appraisal methods and techniques. It is the value used to compute secondary taxes for bonds, budget overrides, and special districts.

LPV (limited value)

Limited Value is the basis for computing primary taxes used to provide operational expenses for government and schools. It is calculated according to a statutory formula (see page 4). The LPV cannot exceed the FCV.

AFFIDAVITS OF VALUE

Affidavits of Value are legal documents that must be filed with the county recorder along with the deed of sale of the property. The information provided in the affidavit is used in sales ratio studies, which are done by the Arizona Department of Revenue and county assessors to determine the equality of assessments within a neighborhood or larger area. They are also used to establish market value of properties. These affidavits of value are kept on file at the Navajo County Assessor's Office and are available to the public.

EXEMPTIONS

Arizona also provides property tax exemptions in varying dollar amounts to some disabled persons and some widows and widowers whose spouse died while a resident of Arizona. The eligibility is restricted to taxpayers with total incomes below prescribed levels.

The dollar amounts of the exemptions apply to the assessed value of the property and are applied in the same amount to both the primary and secondary values. The maximum amount is determined annually by Arizona Department of Revenue.

LEGAL CLASS

This class is determined by the use of the property. Some properties may have more than one use and therefore, may have a mixed legal class

PERSONAL PROPERTY

For tax purposes personal property is defined as all types of property except land, building, or other real property

REAL PROPERTY VALUATION INFORMATION

MASS APPRAISAL

The term "mass appraisal" is defined by the International Association of Assessing Officers "...the valuation of many properties as of a given date."

In order to handle the thousands of properties required to be appraised by state law each year, Assessors must use procedures that allow them to get the job done on time and with funds available. These procedures are very similar to those used by fee appraisers, but are adapted for mass appraisal use and computer systems.

Using Computer Assisted Mass Appraisal techniques, there are two methods available to Arizona assessors for valuing your home: *replacement cost new less depreciation and market analysis.*

REPLACEMENT COST NEW LESS DEPRECIATION

This method starts with the cost to build or reproduce your property today, as if it were new, and is called "Replacement Cost New." Replacement Cost New figures are based on many factors, including the size of the home, type of construction, quality of materials, design and features in the home. The construction costs are obtained from builders, suppliers and contractors in Arizona. The land value is obtained by examining sales of vacant land that is similar to yours.

Of course, few properties are brand new, so depreciation must be deducted for normal wear and tear, actions of the elements, and physical damage. Depreciation is based upon observations by trained appraisers along with the age and current conditions of the structure. Depreciation tables, which have been developed by the Arizona Department of Revenue through structure mortality studies and sales of similar types of properties, are used to estimate loss in value from the property's new condition.

The total amount of depreciation is then subtracted from Replacement Cost New to obtain the current estimated value of the house and other physical improvements (garages, driveways, etc.) The land value is then added to the depreciated value of the improvements to obtain the total property value.

MARKET ANALYSIS

Perhaps the oldest method for estimating the value of property is to examine what similar properties are selling for in the local market.

Through the computer analysis of sales, the selling price of similar homes can be used to determine the valuation of various homes. Adjustments are made for items such as size, construction type, quality of materials, design, amenities, age and condition. Each home is adjusted based upon its individual characteristics.

LIMITED VALUE

Arizona Revised Statutes require that all property be valued annually at market value, which is synonymous with Full Cash Value. In addition, your property has a "Limited Value" that is based on the previous year's limited value increased by **either (1) 10% or (2) by 25% of the difference between the Full Cash Value of the current year and the limited Value of the prior year, whichever is greater, unless your property has been altered since the previous year.** The assessed value derived from your current "Limited Value" is the basis for computing taxes for the maintenance and operation of school districts, cities, community college districts, county and state, (primary taxes), while assessed value is derived from your current Full Cash Value (market value is the basis for computing taxes for budget overrides, bonds and sanitary, fire, and other special districts (secondary taxes).

LEGAL CLASS

The legislative class applicable to your property is based on your use of the Property:

Legislative Class	Assessment Ratio	Description
1	19%	Includes all real and personal for commercial or industrial.
2	16%	Includes all real and personal used for agricultural or vacant and not found in any other class
3	10%	Includes all real and personal occupied by the owner or qualified family member, used as a primary residence
4	10%	Includes all real and personal leased or rented or used as a non-primary residence.

If the property is used for a single purpose defined above, the appropriate legislative class and assessment ratio will be reflected. If two or more class definitions apply to a single property, a combined or mixed assessment ratio will be used.

ASSESSMENT RATIO

The assessment ratio is used in conjunction with the legal class. This is a ratio used to determine your assessed value, which is a result of simple multiplication. Limited Value or Full Cash Value x Assessment Ratio=Assessed Value. The assessment ratio varies according to property type and use; i.e. Class 2 is assessed at 16 percent. When there are two or more different classifications (uses) it is designated as a mixed ratio or class M

CHANGE OF USE: CAUTION

Because the usage of property determines its classification, major tax liabilities could be assessed when the use of the property is changed. In addition, civil penalties may be assessed if an owner-occupied home is converted to a rental property and the county assessor is not notified of the change. Converting an owner-occupied residence to rental property or a non-primary residence makes in ineligible for the school district tax rebate and increases the tax liability on the property. **All owners of rental properties are also required to file a "Notification of Arizona Residential Rental Property" per Arizona Revised Statutes. (ARS 33-1901-1092)**

APPEAL INFORMATION

NOTICE OF VALUATION FOR REAL PROPERTY

The Notice of Valuation is not a bill, but a document that contains important information about your property and its valuation, which will be used to determine your taxes. Valuation Notices tell the value the county has placed on your property, indicating the current year versus the future year. The first thing you should notice is the tax year. This is the year in which your tax payment for this valuation will be due. You will receive a bill from the Navajo County Treasurer's Office at the end of September of each year. You should know how to read the notice, as information could be wrong. Below is information that may help you understand the notice.

PARCEL NUMBER

This number identifies the parcel for tax purposes and should be used when inquiring with the Assessor's Office

APPEAL DEADLINE

This is the last day you can appeal the information on the Notice of Valuation through the Assessor's office.

VALUE

This amount is set by the County Assessor as of January 1, of the prior tax year (EX: January 1, 2013 is the valuation date for 2014 tax year). The amount is determined by one of three methods: the replacement of building cost, the market based sales, or the income production of the property.

FCV

This is the full cash value placed on your property. Full Cash Value is a reflection of market value.

LPV

Limited property value is calculated according to a statutory formula mandated by Arizona State Legislature. Limited Value cannot exceed Full Cash Value

LEGAL CLASS

This determines the assessment ratio applied to your valuation to arrive at an assessed value.

You should review the information on the Notice of Valuation to ensure your property is in the correct classification. (See Page 6 of this handout)

ASSESSED VALUE

This is the Limited Value or Full Cash Value multiplied by the assessment ratio. This valuation is multiplied against the tax rate to arrive at the actual tax dollars.

APPEAL PROCEDURES

If you believe the Assessor's value is too high, you may choose to submit a "Petition for Review of Valuation" by filing an appeal form (DOR 82130) with the County Assessor. These appeal forms can be found on the Assessor's website, picked up at the Assessor's Office or mailed to you by the Assessor. Follow the instructions carefully and return the completed form to the Assessor by the appeal deadline indicated on the Notice of Valuation.

The appeal form includes a check box, which can be checked to request a meeting with an appraiser to discuss your value. The Assessor's Office will contact you with your meeting date, time and place.

The Assessor must notify you of its decision by August 15th.

If not satisfied with the Assessor's decision the petitioner may file with the Navajo County Board of Equalization within 25 days of the date the Assessor mailed the decision. This date is located on the Appeal form under the Assessor's Decision.

If not satisfied with the Navajo County Board of Equalization decision the petitioner may file with the Tax Court. The tax court filing must be no later than 60 days after the Board of Equalization decision, but no later than December 15. You may file directly with the Tax Court anytime after receiving your initial Notice of Valuation.

NOTICE OF CHANGE

Mailing date: September 30 each year

PURPOSE: The County Assessor is required by law to issue a **"Notice of Change"** due to a change in your property that occurred after the original Notice of Value was mailed. This notice is based on one or more of the following changes: 1) new construction; 2) destruction; 3) an addition to the parcel; 4) a deletion from the parcel, or; 5) a change in the use of the property.

APPEAL INSTRUCTIONS FOR NOTICE OF CHANGE

If you believe that the property has been improperly valued or classified, you may file an appeal within 25 days of the mailing date on the front of the notice to the COUNTY Board of Equalization (Supervisors) based on the total full cash value shown in the **"amended value"** area on the front of this notice. The **"Petition for Review of Notice of Change"** form and filing instructions can be obtained from the County Assessor.

NOTICE OF PROPOSED CORRECTION

A Notice of proposed correction is mailed to the taxpayer when the taxing authority has corrected an error. If a Notice of Proposed Correction is received, the property owner may dispute the proposed correction of the error by completing the bottom portion of the form and returning it to the taxing authority within 30 days after receiving the Notice. Failure to respond constitutes consent to the proposed change.

The property owner may request a meeting with a representative of the taxing authority. If the property owner is not satisfied with the Taxing Authority's decision, the property owner may file a Petition for Review of Proposed Correction form with the County Board of Equalization within 30 days after the decision was mailed.

If not satisfied with the County board of Equalization decision, either party may file an appeal with the TAX COURT within 60 days after the Board's decision is mailed.

NOTICE OF CLAIM

The Notice of Claim is filed with the taxing authority by the property owner if the property owner feels an error was made on their property. It can only be filed on factual errors and not opinions. The taxing authority has 60 days to respond to the notice. Failure to respond timely implies consent.

If no agreement is made between the property owner(s) and the taxing authority the property owner may file with the County Board of Equalization within 150 days of the original filing date.

If either party is dissatisfied with the Board's decision either may appeal to TAX COURT within 60 days after the Board's decision is mailed.

EXEMPTIONS

If you are widowed or disabled, you may qualify for a property tax exemption. A taxpayer applying for an exemption must submit required documentation to the Assessor's Office between the first Monday in January and the last working day of February each year. **You must re-file each year.**

QUALIFICATIONS FOR EXEMPTIONS

You must be a resident of Arizona.

Total Assessed Value of all properties owned in Arizona changes each year and this information can be obtained by contacting the Navajo County Assessor.

Taxable Household income from all sources cannot exceed an amount that changes each year and this information can be obtained by contacting the Navajo County Assessor. If children under 18 years of age reside in the household the income level is higher.

Social Security, railroad retirement, Government premium dividends and insurance dividends are not considered taxable income.

Disability must be total and permanent and certified by an Arizona licensed physician on form DOR 82514B

If husband/wife died in another state, widow, widower must have been a resident of this state prior to January 1, 1969.

If widow/widower/disabled person acquires property after the last working day of February, or becomes a widow/widower or disabled after that date, such property will not be eligible for tax exemption until the following year.

APPLICATION FOR EXEMPTION

You must file an application every year between January 1 and the last working day of February at the Assessor's Office. State statute requires first time applicants to apply in person. The application can be mailed to you in subsequent years.

You must record the death certificate in Navajo County. Widow/widower's name must appear on the death certificate as the surviving spouse. If property is in joint tenancy, you may record an original death certificate to remove the deceased person's name from the property. If a warranty deed, it must be probated into widow/widower's name alone to receive exemption; otherwise, you will only receive 1/2 exemption. If there are three names on the property you will receive 1/3 exemption, etc.

BENEFITS FOR EXEMPTIONS

The assessed value of the property is reduced by no more than a statutory amount that changes each year. Therefore, the exemption may be a full exemption depending on the value of your property; however, it may also only reduce the amount of taxes owed.

The exemption is applied to your property first, then if any portion of the assessed value exemption has not been used it can be applied to a mobile home or automobile.

SENIOR PROPERTY VALUATION FREEZE

Arizona voters approved Proposition 104 in the November 2000 General Election amending the Arizona Constitution. The amendment provides for the "freezing" of the valuation of homes owned by seniors who meet the requirements

REQUIREMENTS

At least one of the owners must be 65 years of age as of January 1 of the year the application is filed. A copy of proof must be submitted. (i.e. Driver license, Birth Certificate)

The property must be the primary residence of the taxpayer. For purposes of this application "Primary Residence" is defined as the residence, which is occupied by the taxpayer for an aggregate of nine (9) months of the calendar year.

The owner must have resided in the primary residence as of January 1, for at least two years prior to the year applying for the option

The owner(s) total gross income from all sources, including non-taxable income, cannot exceed a statutory amount that changes annually. This income requirement is based on the average of the last three years of income. (All income from every owner listed on the property must be included) We must have proof of all owners' income for three prior years.

The application must be post-marked no later than September 1 of the year applying.

If all the requirements are met and the County Assessor approves the application, the valuation of the primary residence (up to 10 Acres) will remain fixed for a three (3) year period. To remain eligible the owner is required to renew the option during the last six months of the three-year period upon receipt of a notice of reapplication from the County Assessor. The freeze terminates if the owner sells the home, changes the property or otherwise becomes ineligible and the property reverts to its current full cash value as determined by the County Assessor.

PLEASE BE AWARE THAT WHILE THE VALUATION WILL BE FROZEN AS LONG AS THE OWNER REMAINS ELIGIBLE, TAXES WILL NOT BE FROZEN AND WILL BE LEVIED AT THE SAME RATE AS ALL OTHER PROPERTIES IN THE TAXING DISTRICT.

PERSONAL PROPERTY

MOBILE HOME

A mobile home may be treated as real or personal property, depending on who owns the property on which the mobile home is located. Persons owning a mobile home and the real property on which it is located can record an Affidavit of Affixture. Once the affidavit is recorded, the mobile home is considered real property, subject to real property taxes once per year, and billed on a single tax bill. Mobile homes are subject to all other state laws regarding property taxes. Mobile homes located on land not owned by the mobile home owner are also subject to the \$.50 per \$100 of assessed value mobile home relocation tax.

Mobile Home Valuation Process

In Arizona mobile homes are valued by taking the original factory list price minus a depreciation factor based on age, as set by the Arizona Department of Revenue.

Improvements or additions such as awning, rooms, porches, storage or etc. are valued by using replacement cost new less depreciation for the age.

Moving a Mobile Home

A form 504 (tax Clearance) is required by law when moving a mobile home. This permit is issued by the County in which the mobile home is currently located.

The information required to obtain this permit is:

- Year, Make, Size and Serial number of mobile home
- Owner of Mobile Home
- Mailing address of current owner
- Current location of unit
- Name of Mover (Company)
- New owner, if one
- Mailing address of new of current owner
- New physical location of unit

A form 504 tax clearance permit cannot be issued if there are any taxes owing on the unit.

Affidavit of Affixture

Any person who owns both the mobile home and the land on which the mobile home is located may file an Affidavit of Affixture with the Recorder Office in the county the mobile home is located.

This affidavit changes the classification of the mobile home from personal property to real property on the Assessor's tax records.

After the Affidavit has been recorded the mobile home will remain on the unsecured personal property rolls until the next real property tax roll is prepared.

This form may be obtained from any County Assessor's Office or title company in your area.

Regardless of whether a manufactured home is listed as personal property or as an Affidavit of Affixture it is valued in an identical manner.

Reverting from Affidavit of Affixture to Mobile Home

If the mobile home is removed from the parcel that it was affixed to or has been sold separate from the property, you must re-title the mobile home through the Arizona Department of Transportation (Motor Vehicle Division)

In order to re-title the mobile the homeowner must:

1. Complete an application for Arizona Certificate of Title and Registration.
2. Submit a copy of the Affidavit of Affixture
3. Submit a lien clearance, if applicable
4. Submit a tax clearance for the real property
5. Have the mobile home inspected to verify the vehicle identification number
6. Submit a notarized bill of sale if the owner indicated on the Affidavit of Affixture has transferred ownership.
7. Provide a written statement that the mobile home is no longer affixed to the real Property (an Affidavit of Un-Affixture)

Items 1 and 5 can be obtained from the Arizona Department of Transportation (Motor Vehicle Division)

Items 2, 4 and 7 can be obtained from the Navajo County Assessor's Office

COMMERCIAL PERSONAL PROPERTY

Taxable personal property includes all assets used in the operation of a business.

The owner of such commercial personal property must file a Personal Property Statement, Form DOR 82520, with the county assessor each year. It should list the property acquired or disposed of during the year and confirm property items still on the roll. It is the owner's responsibility to report his or her personal property to the assessor.

Arizona offers exemptions from personal property tax. Personal property owned by the owner for private, and domestic purposes is not subject to taxation (except for manufactured housing).

Arizona offers a statutory exemption amount that changes each year for personal property. This amount started as \$50,000 in 1999 and increases gradually each year.

PERSONAL PROPERTY APPEALS

Notice of Valuation for Personal Property

The Notice of Valuation is not a bill but a document that contains information about the personal property and its valuation, which will determine the tax amount.

The taxpayer has 20 days from the date posted on the notice to file an appeal with the Assessor's Office. If not satisfied with the Assessor's decision the petitioner may file with the Navajo County Board of Equalization within 20 days of the Assessor's Decision.

If not satisfied with the Board of Equalization decision the petitioner may file with the tax court within 60 days after the mailing of the decision, but no later than December 15.

MAPPING

ASSESSOR'S MAPS

Assessor's maps are simply a means of inventorying property within the county, and are not intended to be used for any other purpose. They are for informational purposes only, and no liability is assumed for anything that is reflected on a map. They should not be used as sole references for easements or any other feature that may or may not exist on a property. We do not maintain records of easements. You may find a reference to a recorded document on a map but other than that we cannot provide any additional information. Recorded easements can be found at the Recorder Office, but you must do the research.

SPLITS AND COMBINATIONS

Parcels that have been split and recorded after January 1st of each year will not be implemented until the following year. Legislative changes that affected when we could process splits began with the 1996 tax roll. This legislation has created some difficulty when it comes to dealing with property taxes on parcels that have been split. Individual tax bills cannot be prorated in these cases. The property owners should contact their title Company to verify that the taxes have been taken care of in escrow. If no arrangements were made through escrow for the current (and possibly future tax year), or if it was a private sale, the parties involved must work out the payment of taxes together. Questions relating to the payment of taxes should be directed to the Navajo County Treasurer.

Combinations are processed throughout out the year until December 31st. The combination will then take place the following year. The valuations of the parcels are combined into one valuation.

OWNERSHIP

OWNERSHIP CHANGES

Assessor's staff cannot provide legal advice regarding ownership changes. A deed or other conveying document is a legal document and we cannot advise anyone on which type of document to use or how to word it. If we come across a document that we would use to update our records and find what we believe is an error, we will notify the party involved as a courtesy. This problem notification is a courtesy only and generally only means that we have not updated our records to reflect the change. It does not affect the title to your property, as that is a private and legal issue.

Changes in ownership are continually being done for the current tax year, until the August cutoff date to print the tax bills. If you purchase property and the deed is recorded around the middle of August or later, the tax bill was more than likely sent to the previous owner. You can get information concerning the amount and payment of taxes in these situations from the Navajo County Treasurer.

ADDITIONAL INFORMATION



County Wide Fee Schedule

- 8.5 x 11 \$0.50 per page (single or double sided)
- 8.5 x 14 \$0.50 per page (single or double sided)
- 11 x 17 \$0.50 per page (single or double sided)
- All above color copies \$1.00 (single or double sided)
- CD's \$10.00
- Price to mail items – Price of Postage to Mail
- Fax - \$1.00
- Notary Public – \$2.00 non-county business (Free for normal course of the Department's business & for Navajo County Employees)
- 8.5 X 11 School District Map Color \$2.00
- 18 X 12 Maps \$3.00 B/W, \$4.00 Color
- 18 X 14 Maps \$4.00 B/W, \$5.00 Color
- 18 X 24 Maps \$5.00 B/W, \$6.00 Color
- 24 X 36 Maps \$7.00 B/W, \$8.00 Color
- 36 X ?? Maps \$1.00 per square foot B/W, \$2.00 per square foot Color
- Mylars \$10.00

All other costs remain the same as statutorily required and those maintained by internal policies.

TAX ESTIMATES

Tax Estimates can be done for properties by using the formulas listed below if the property value and tax rate are known or can be estimated

ESTIMATING A TAX BILL

Assessment Ratios

Commercial	19.5%
Vacant	16%
Residential	10%

RESIDENTIAL CALCULATION EXAMPLE

SECONDARY TAX RATE CALCULATION

Full Cash Value (Market Value)	100,000 (FCV)
Assessment Ratio (See above)	x 0.10 (Ratio)
	= 10,000 (assessed value)
Secondary Tax Rate	x 4.4736 (rate)
	= 44,736

(Note for dollar amount move decimal two places to the left)

TOTAL SECONDARY TAX-----\$447.36

PRIMARY TAX RATE CALCULATION

Limited Property Value	100,000
Assessment Ratio (See above)	x .10 (ratio)
	= 10,000 (assessed value)
Primary Tax Rate	x 2.7641
	= 27,641

(Note for dollar amount move decimal two places to the left)

TOTAL PRIMARY TAX-----\$276.41

IF PROPERTY IS OWNER-OCCUPIED RESIDENTIAL INCLUDE THE NEXT CALCULATION:

Limited Property Value	100,000 (LPV)
Assessment Ratio (See above)	x 0.10
(See Above)	= 10,000 (assessed Value)

State Aid to Education Rate	x1.6410*
	= 16,410

(Note for dollar amount move decimal two places to the left)

**TOTAL REDUCTION FOR
STATE AID TO EDUCATION \$164.10**

***State aid reduction rate varies by school district**

Add total Secondary and Primary taxes together-----	\$723.77
Subtract the State Aid Reduction-----	-\$164.10
TOTAL TAXES DUE IN THIS EXAMPLE	\$559.67

TAX BILLS

The tax bill is prepared and mailed by the County Treasurer using tax rates set by local jurisdictions and taxing authorities in your district.

The middle portion of the tax bill indicates where the tax dollars are going to be distributed.

The first half of the real property tax bill is payable October 1 of the tax year. The first half becomes delinquent November 1st of the tax year (Unless the entire amount is paid prior to December 31, of the tax year). The second half of the real property tax bill is payable March 1 and is delinquent May 1 of the following year.

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District 4

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